

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re:

DOWLING COLLEGE,
f/d/b/a DOWLING INSTITUTE,
f/d/b/a DOWLING COLLEGE ALUMNI
ASSOCIATION,
f/d/b/a CECOM,
a/k/a DOWLING COLLEGE, INC.,

Debtor.

Chapter 11

Case No. 16-75545 (REG)

**NINTH REPORT BY RSR CONSULTING, LLC AND CHIEF RESTRUCTURING
OFFICER OF COMPENSATION EARNED AND EXPENSES INCURRED FOR THE
PERIOD FROM AUGUST 1, 2017 THROUGH AUGUST 31, 2017**

The following report of compensation earned and expenses incurred provided herein, are being submitted pursuant to the Order [Docket no.106], dated December 16, 2016, authorizing RSR Consulting, LLC ("RSR") (I) to continue to provide the Debtor with a Chief Restructuring Officer and additional personnel; and (II) designating Robert S. Rosenfeld ("Mr. Rosenfeld") as Chief Restructuring Officer ("CRO") to the Debtor effective as of the Petition Date. Please refer to the following exhibits relating to the period August 1, 2017 through August 31, 2017.

Exhibit A – Summary of Fees and Expenses

Exhibit B – Summary of Services by Project Category

Exhibit C – Detailed time entries by Project Category

Exhibit D – Detail of Expenses Incurred

By:



Robert S. Rosenfeld
September 7, 2017

Exhibit A

Robert S. Rosenfeld, CRO
RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Summary of Fees and Expenses
8/1/17 Through 8/31/17

Summary of Fees

Summary by Professional	Responsibility	Hours	Rate	Amount
R. Rosenfeld	Chief Restructuring Officer	106.30	\$ 390.00	\$ 41,457.00
N. Bivona	Consultant	164.30	\$ 375.00	61,612.50
R. McLeod	Consultant	24.60	\$ 335.00	8,241.00
I. Hellman	Paraprofessional	4.20	\$ 125.00	525.00
Total		299.40		\$ 111,835.50
Average blended hourly rate				\$ 373.53

Summary of Expenses

Accounting-software	\$ 6.00
Overnight mail & shipping	55.48
Office supplies & notary fees	51.97
Total Disbursements	\$ 113.45

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Summary of Services by Project Category
8/1/17 to 8/31/17

Exhibit B

Date	Billable Time	Billable Amt
Asset Analysis and Recovery	26.60	\$10,335.00
Asset Disposition	91.00	\$34,435.50
Bankruptcy Motions	5.00	\$1,905.00
Business Operations	73.40	\$27,569.00
Cash Monitoring	5.70	\$1,909.50
Claims Investigation	2.80	\$1,050.00
Court Hearings	3.50	\$1,342.50
Document Review	0.50	\$187.50
Dowling-Residential Ops	6.30	\$2,362.50
Dowling-Residential Sales	12.20	\$4,695.00
Financial Advisory	1.20	\$450.00
Financial Analysis	37.60	\$13,351.50
Litigation Matters	0.20	\$25.00
Meetings with Creditors and/or Representatives	6.90	\$2,670.00
Meetings with Debtor and Representatives	3.30	\$1,237.50
Oakdale-Residential	2.80	\$1,092.00
Other	2.70	\$337.50
Reporting	1.50	\$562.50
Retention	1.00	\$390.00
Tax compliance	1.20	\$468.00
UST Reporting	14.00	\$5,460.00
Grand Total	299.40	\$111,835.50

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Detailed Billing Report
8/1/17 to 8/31/17

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Asset Analysis and Recovery					
08/01/2017	Robert Rosenfeld	Review detailed recovery analysis prepared by R. McLeod and discuss with him and N. Bivona for further revisions to the analysis.	2.00	\$390.00/hr	\$780.00
08/01/2017	Robert Rosenfeld	Work on recovery analysis in advance of meeting with creditors.	0.70	\$390.00/hr	\$273.00
08/01/2017	Robert Rosenfeld	Review revised presentation for creditors relating to Brookhaven site disposition and make comments and revisions to presentation.	1.00	\$390.00/hr	\$390.00
08/01/2017	Robert Rosenfeld	Call with R. Parr to discuss revised valuation report on Brookhaven property.	0.40	\$390.00/hr	\$156.00
08/01/2017	Robert Rosenfeld	Review status of Oakdale residential properties with J. Sturchio (DE) and R. Bertucci. and further analyze disposition status and strategy of remaining properties.	1.00	\$390.00/hr	\$390.00
08/02/2017	Robert Rosenfeld	Work on presentation for creditors relating to Brookhaven divestiture analysis; make revisions to presentation; discuss presentation with R. Parr; K. Phillips; counsel and brokers.	4.50	\$390.00/hr	\$1,755.00
08/03/2017	Robert Rosenfeld	Call with N. Bivona and K. Phillips (FPM) to discuss comments to presentation for creditors.	0.30	\$390.00/hr	\$117.00
08/03/2017	Robert Rosenfeld	Call with N. Bivona and J. Cote (Madison Hawk) to discuss valuation report.	0.30	\$390.00/hr	\$117.00
08/03/2017	Robert Rosenfeld	Further review of Presentation to creditors on Brookhaven disposition and work on assembling parts of report.	2.50	\$390.00/hr	\$975.00
08/07/2017	Robert Rosenfeld	Review revised creditor recovery analysis and discuss with R. McLeod and N. Bivona comments and changes to analysis.	1.50	\$390.00/hr	\$585.00
08/09/2017	Robert Rosenfeld	Review revised draft recovery analysis for Debtor.	0.50	\$390.00/hr	\$195.00
08/09/2017	Robert Rosenfeld	Review broker marketing procedures in connection with joint marketing efforts between CBRE and Madison Hawk & A&G Realty and provide comments to Madison Hawk	2.00	\$390.00/hr	\$780.00
08/10/2017	Robert Rosenfeld	Call with M. Sato and R. Bertucci regarding comments to broker collaboration on Brookhaven property.	0.60	\$390.00/hr	\$234.00
08/10/2017	Robert Rosenfeld	Work on questions from Brokers relating to Brookhaven marketing and call with R. Parr regarding follow up questions.	1.00	\$390.00/hr	\$390.00
08/11/2017	Robert Rosenfeld	Call with CBRE regarding collaboration on marketing Brookhaven property.	0.50	\$390.00/hr	\$195.00
08/11/2017	Robert Rosenfeld	Make revisions to broker collaboration summary and discuss with brokers for Brookhaven site marketing effort.	1.00	\$390.00/hr	\$390.00
08/11/2017	Robert Rosenfeld	Analyze closings on Oakdale residential properties and discuss with counsel.	1.50	\$390.00/hr	\$585.00
08/14/2017	Robert Rosenfeld	Call with brokers, counsel regarding Oakdale campus sale status.	0.30	\$390.00/hr	\$117.00
08/14/2017	Robert Rosenfeld	Call with Sean Southard and N. Bivona re: issues on Oakdale campus sale.	0.40	\$390.00/hr	\$156.00
08/14/2017	Robert Rosenfeld	Call with Kevin Phillips (FPM) to discuss update from creditors presentation.	0.50	\$390.00/hr	\$195.00
08/16/2017	Neil Bivona	Review potential settlement with DOE/US Attorney re: Perkins Loan portfolio. Analyze Dowling ST loans to program and research DOE liquidation procedures for indication of treatment. Prepare correspondence to S. Southard re: the same. Follow-up call w/ S. Southard to discuss DOE position / restrictions and possible alternate workable structure for settlement.	1.80	\$375.00/hr	\$675.00
08/16/2017	Neil Bivona	Prepare correspondence to M. Grochowski and J. Pund re: Notice of borrowing for weeks 38-39.	0.80	\$375.00/hr	\$300.00
08/29/2017	Robert Rosenfeld	Review residential real estate portfolio remaining assets, update analysis, and discuss with broker.	1.50	\$390.00/hr	\$585.00
Totals For Asset Analysis and Recovery			26.60		\$10,335.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Asset Disposition					
08/01/2017	Neil Bivona	Meet w/ Alumni Association re: removal of multiple carloads of Dowling promotional items destined for trash.	2.00	\$375.00/hr	\$750.00
08/01/2017	Neil Bivona	Review and revise Brookhaven campus creditor presentation.	1.20	\$375.00/hr	\$450.00
08/01/2017	Neil Bivona	Draft correspondence to L. Kiss re: additional information for and edits to F&E APA excluded assets schedule.	0.50	\$375.00/hr	\$187.50
08/01/2017	Neil Bivona	Meet w/ 24/7 crew & walk through / discuss plan for cleaning out of LRC 4th floor.	0.50	\$375.00/hr	\$187.50
08/02/2017	Neil Bivona	Meet w/ Iron mountain crew. Review files / cabinets / offices in library and first floor of LRC to assess records for retention or destruction.	1.40	\$375.00/hr	\$525.00
08/02/2017	Neil Bivona	Review D. Cook response to NCF inquiry re: Arrow security. Discuss w/ D. Cook, add comments and send to S. Southard for review.	0.80	\$375.00/hr	\$300.00
08/02/2017	Neil Bivona	Review and edit Brookhaven Creditor Presentation. Call w/ R. Parr re: comments to the same. Gather and format/prepare exhibits to presentation.	2.00	\$375.00/hr	\$750.00
08/02/2017	Neil Bivona	Meet w/ 24/7 crew re: clearing out / trashing of LRC 4th floor.	0.50	\$375.00/hr	\$187.50
08/03/2017	Neil Bivona	Call w/ K. Phillips re: comments to creditor presentation.	0.30	\$375.00/hr	\$112.50
08/03/2017	Neil Bivona	Call w/ J. Cote and J. Hubbard re: edits to valuation report & creditor presentation.	0.50	\$375.00/hr	\$187.50
08/03/2017	Neil Bivona	Make further edits to creditor presentation re: Brookhaven disposal alternatives.	1.20	\$375.00/hr	\$450.00
08/03/2017	Neil Bivona	Meet w/ Diane Holliday re status of completing special collection boxing.	0.50	\$375.00/hr	\$187.50
08/03/2017	Neil Bivona	Fine walk-through of LRC and FH floors 1&2 w/ D> Cook re: completion of document removal and clearing out of trash / cleaning of buildings.	2.00	\$375.00/hr	\$750.00
08/03/2017	Neil Bivona	Meet w/ iron Mountain crew re: Curtin center plan for document removal for destruction. Review several offices to assess documents for retention or destruction.	1.50	\$375.00/hr	\$562.50
08/04/2017	Neil Bivona	Meet w/ Diane Holliday re: moving of final group of library special collections to Brookhaven campus & scanning of supporting documentation.	0.70	\$375.00/hr	\$262.50
08/04/2017	Neil Bivona	Meet w/ Iron Mountain crew - walk through of 135 Idle Hour (Ed South) building for assessment of documents for retention or destruction.	1.50	\$375.00/hr	\$562.50
08/04/2017	Neil Bivona	Post - document removal / trashing walk-through & assessment of Racanelli center building w/ D. Cook.	2.10	\$375.00/hr	\$787.50
08/07/2017	Neil Bivona	further review of revisions to recovery analysis model. Telephone discussion w/ R. Mcleod re: the same.	1.20	\$375.00/hr	\$450.00
08/07/2017	Neil Bivona	Meet w/ D. Cook and Iron Mountain crew re: final "clean up" of remaining documents to be removed for shredding.	0.50	\$375.00/hr	\$187.50
08/07/2017	Neil Bivona	Walk through of FH to assess status of clean out of trash after document removal.	1.20	\$375.00/hr	\$450.00
08/08/2017	Neil Bivona	Creditor meeting at Farrell Fritz's offices re: disposition of Brookhaven campus.	5.50	\$375.00/hr	\$2,062.50
08/08/2017	Neil Bivona	Further review and discussion of recovery analysis model with R. Mcleod.	0.50	\$375.00/hr	\$187.50
08/09/2017	Neil Bivona	Meert w/ Alumni Association re: clean out of items from Curtin Center.	2.00	\$375.00/hr	\$750.00
08/09/2017	Neil Bivona	Review final draft of F&E APA excluded asset schedules.	0.50	\$375.00/hr	\$187.50

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
08/09/2017	Neil Bivona	Review A&G/MH proposed collaboration terms and marketing plan.	0.50	\$375.00/hr	\$187.50
08/09/2017	Neil Bivona	Research available network and hardcopy records re: old Sterling National Bank mortgage showing in title search to Oakdale campus.	1.60	\$375.00/hr	\$600.00
08/11/2017	Neil Bivona	Search files for information regarding six open permits for Oakdale properties the showed up in title search. Discuss the same w/ D. Cook.	1.50	\$375.00/hr	\$562.50
08/11/2017	Neil Bivona	Search files for information regarding building construction at Brookhaven campus prior to 1998. Review CofOs related to Nat Ctr dated 1995. Scan and send to S. Southard.	1.80	\$375.00/hr	\$675.00
08/11/2017	Neil Bivona	Review various correspondence and drafts of marketing coordination process for the Brookhaven campus.	0.60	\$375.00/hr	\$225.00
08/11/2017	Neil Bivona	Review Seller's certification & bring down of reps and warranties and covenants from NCF APA.	1.00	\$375.00/hr	\$375.00
08/14/2017	Neil Bivona	Review transition services agreement w/ NCF. Discuss same with R. Rosenfeld.	0.60	\$375.00/hr	\$225.00
08/14/2017	Neil Bivona	Meet w/ D. Hegarty re: progress on cleanout of buildings. Walk-through of computer lab offices and IT storage rooms in Racanelli Center and basement in FH. Assess "equipment": subject to F&E APA vs. trash/junk. Gather additional laptops, hard drives, tapes & discs for destruction.	2.70	\$375.00/hr	\$1,012.50
08/14/2017	Neil Bivona	Call w/ D. Cook and S. Southard to review six open permits on Oakdale campus.	0.50	\$375.00/hr	\$187.50
08/14/2017	Neil Bivona	Meet w/ D. Cook to discuss security contract / personnel transition and go-forward needs in Oakdale and Brookhaven. Review draft correspondence to Arrow security.	0.40	\$375.00/hr	\$150.00
08/14/2017	Robert Rosenfeld	Review transition agreement with NCF and provide comments.	0.80	\$390.00/hr	\$312.00
08/15/2017	Neil Bivona	Call w/ W. Benka and J. Hazan / Hilco re: transfer process for IPv4 addresses through ARIN online portal.	0.40	\$375.00/hr	\$150.00
08/15/2017	Neil Bivona	Call with R. Rosenfeld & S. Southard re: NCF transition and closing.	1.00	\$375.00/hr	\$375.00
08/15/2017	Neil Bivona	Call w/ NCF representatives, R. Rosenfeld, D. cook an S. Southard re: transition issues / preparation for closing.	0.50	\$375.00/hr	\$187.50
08/15/2017	Neil Bivona	Inventory of remaining special collections and file boxes to be archived with Iron Mountain or moved to Brookhaven. Correspondence with Tri-State movers re: items to be moved, timing and logistics.	2.20	\$375.00/hr	\$825.00
08/15/2017	Robert Rosenfeld	Call with N. Bivona & S. Southard regarding status of transition agreement with NCF and comments to the agreement and other aspects of closing status.	1.00	\$390.00/hr	\$390.00
08/15/2017	Robert Rosenfeld	Attend call with buyer's representatives, S. Southard, N. Bivona and D. Cook relating to transition issues with sale of Oakdale campus.	0.50	\$390.00/hr	\$195.00
08/15/2017	Robert Rosenfeld	Call with N. Bivona and D. Cook to discuss transition issues with NCF and status of issues to work through for closing.	0.80	\$390.00/hr	\$312.00
08/15/2017	Robert Rosenfeld	Follow up and research questions from counsel and Title company relating to closing of Oakdale campus sale.	1.50	\$390.00/hr	\$585.00
08/15/2017	Robert Rosenfeld	Call with Ralph Cerullo relating to questions from Title Company for Oakdale closing.	0.40	\$390.00/hr	\$156.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
08/16/2017	Neil Bivona	Final walk-through of KSC and FH (except basement) w/ D Cook. Access and review previously unknown "admissions storage closet" / discovery of several dozen additional boxes of files for assessment under document retention/destruction order and additional junk for removal.	2.50	\$375.00/hr	\$937.50
08/16/2017	Neil Bivona	Review Title Affidavit re: seller representations & discuss w/ R. Rosenfeld. Review edited language & provide comments.	1.00	\$375.00/hr	\$375.00
08/16/2017	Robert Rosenfeld	Work on follow up inquiries related to Oakdale campus closing and review documents related to closing and execution.	4.50	\$390.00/hr	\$1,755.00
08/17/2017	Neil Bivona	Meeting to follow-up w/ W. Benka re: processing of IPv4 transfer in ARIN and status of accessibility to relocated server and e-mail.	1.00	\$375.00/hr	\$375.00
08/17/2017	Neil Bivona	Meetings w/ D. Cook & M. Slattery re: closing logistics / deliverables (keys, codes, vehicle titles, etc.)	1.20	\$375.00/hr	\$450.00
08/17/2017	Neil Bivona	Review 27 boxes of files located in admissions storage closet for determination of retention or destruction.	2.20	\$375.00/hr	\$825.00
08/17/2017	Neil Bivona	Finish packing special collections for pick-up / shipping to Brookhaven tomorrow morning.	0.50	\$375.00/hr	\$187.50
08/17/2017	Robert Rosenfeld	Work on follow up issues relating to Oakdale Campus closing; review documents to execute for closing; and discuss with counsel outstanding issues to complete for closing.	4.50	\$390.00/hr	\$1,755.00
08/17/2017	Robert Rosenfeld	Call with brokers relating to Brookhaven property marketing.	0.50	\$390.00/hr	\$195.00
08/18/2017	Neil Bivona	Meet with Iron Mountain crew, coordinate and supervise final pick up of files for archiving and shredding from various remains buildings and locations.	2.00	\$375.00/hr	\$750.00
08/18/2017	Neil Bivona	Meet w/ D. Hegarty re: final cleanup of Racanelli center and Curtin Center.	0.50	\$375.00/hr	\$187.50
08/18/2017	Neil Bivona	Calls with S. Southard and R. Rosenfeld re: coordinating for closing on 8/21.	0.50	\$375.00/hr	\$187.50
08/18/2017	Robert Rosenfeld	Work on outstanding issues related to Oakdale campus closing; execute closing documents at Dowling and M. White office in Garden City; respond to follow up requests from counsel for information needed for closing; and review documents needed for closing provided by counsel.	5.00	\$390.00/hr	\$1,950.00
08/19/2017	Robert Rosenfeld	Status update call with S. Southard and N. Bivona re: Oakdale campus closing.	0.30	\$390.00/hr	\$117.00
08/21/2017	Neil Bivona	Meet with staff at Oakdale campus to prepare for closing (gather keys, vehicle titles, obtain per diem calculation for utilities, etc.).	1.50	\$375.00/hr	\$562.50
08/21/2017	Neil Bivona	Attend closing for sale of Oakdale Campus.	5.50	\$375.00/hr	\$2,062.50
08/21/2017	Neil Bivona	Prepare closing flow of funds summary & circulate with notice of closing to creditors and BOT.	1.00	\$375.00/hr	\$375.00
08/23/2017	Neil Bivona	Review NCF transfer deed & prepare schedule of sold buildings/addresses for Sterling risk for cancellation of property & flood insurance coverages.	1.00	\$375.00/hr	\$375.00
08/25/2017	Neil Bivona	Calls & e-mail correspondence w/ D. Cook & S. Sweeney re: post-closing transition issues.	0.50	\$375.00/hr	\$187.50
08/28/2017	Neil Bivona	Review files in file cabinets for determination of retention / destruction.	1.00	\$375.00/hr	\$375.00
08/29/2017	Neil Bivona	Call/ D. cook to Verizon re: transfer of accounts related to fire panels at Oakdale campus.	0.50	\$375.00/hr	\$187.50
08/29/2017	Robert Rosenfeld	Execute documents for Oakdale Campus sale transition (.3); Oakdale residential sales new listings (.2)	0.50	\$390.00/hr	\$195.00
08/30/2017	Neil Bivona	Various calls w/ D. Cook re: Oakdale campus & employee transition issues.	1.50	\$375.00/hr	\$562.50

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
08/30/2017	Neil Bivona	Draft correspondence to S. Wang at NCF re: transition of employees & utilities at Oakdale campus.	0.50	\$375.00/hr	\$187.50
08/30/2017	Robert Rosenfeld	Call with A. Graiser (A&G Realty) to discuss next steps with sale of Brookhaven property.	0.40	\$390.00/hr	\$156.00
Totals For Asset Disposition			91.00		\$34,435.50
Bankruptcy Motions					
08/31/2017	Neil Bivona	Review draft order re: Perkins Loan assignment to DOE & assignment regulations. Provide comments to S. Southard.	1.50	\$375.00/hr	\$562.50
08/31/2017	Neil Bivona	Review draft order re: distribution of proceeds from Oakdale. sale. Prepare draft analysis re: reserves and available funds. Correspondence w J. Corneau re: the same.	1.50	\$375.00/hr	\$562.50
08/31/2017	Robert Rosenfeld	Review draft orders for Perkins Loan assignment and distribution of funds from sale of Oakdale campus and discuss with counsel.	2.00	\$390.00/hr	\$780.00
Totals For Bankruptcy Motions			5.00		\$1,905.00
Business Operations					
08/01/2017	Neil Bivona	Review professional invoices and update professional fee tracking report.	0.50	\$375.00/hr	\$187.50
08/01/2017	Neil Bivona	Update borrowing availability model to incorporate approved budget extension for weeks 34-42.	0.80	\$375.00/hr	\$300.00
08/01/2017	Robert Rosenfeld	Prepare bank reconciliations for Debtor's accounts and work on month end closing of books for MOR.	2.00	\$390.00/hr	\$780.00
08/01/2017	Robert Rosenfeld	Discussions with D. Cook regarding status of winddown of real estate and issues needed to be addressed.	0.60	\$390.00/hr	\$234.00
08/01/2017	Robert Rosenfeld	Meet with F. Corso (Dowling Alumni) and N. Bivona to discuss transfer of alumni materials.	1.30	\$390.00/hr	\$507.00
08/02/2017	Neil Bivona	Review budget & invoices covering weeks 34-35 for any deferred items and prepare notice of borrowing for weeks 36-37.	1.40	\$375.00/hr	\$525.00
08/02/2017	Neil Bivona	Review draft "audit" scope by T. Walenchuk (Baker Tilly) for Title IV / DOE compliance audit requirements. Discuss w/ R. Rosenfeld.	1.00	\$375.00/hr	\$375.00
08/02/2017	Neil Bivona	Review June professional fee invoices for payment in August & update professional fee tracking report. Correspondence w/ L. Kiss re: various questions on approval status / timing of payments.	1.50	\$375.00/hr	\$562.50
08/02/2017	Neil Bivona	Process Mandatory prepayment to UMB.	0.20	\$375.00/hr	\$75.00
08/02/2017	Robert Rosenfeld	Work on processing transactions and update Debtor's accounting in quickbooks.	1.00	\$390.00/hr	\$390.00
08/03/2017	Neil Bivona	Call with Baker Tilly re: Title IV compliance audit consulting engagement.	0.30	\$375.00/hr	\$112.50
08/03/2017	Neil Bivona	Review weekly invoices & prepare disbursement detail worksheet. Prepare transfer and disbursement summary reports. Prepare DIP account transfers and wire payments.	1.50	\$375.00/hr	\$562.50
08/03/2017	Robert Rosenfeld	Process payments for week and update accounting in quickbooks.	1.30	\$390.00/hr	\$507.00
08/03/2017	Robert Rosenfeld	Call with N. Bivona and Baker Tilly to discuss procedures for Title IV review.	0.30	\$390.00/hr	\$117.00
08/03/2017	Robert Rosenfeld	Discuss with A. Dimola payroll reporting issues for PICORI final tax return and payroll tax revisions for NYS withholding.	0.40	\$390.00/hr	\$156.00
08/07/2017	Neil Bivona	Draft response to M. Grochowski & J. Pund re: Notice of borrowing for weeks 36-37. Revise Notice of borrowing re: TL B and re-circulate.	0.70	\$375.00/hr	\$262.50
08/07/2017	Robert Rosenfeld	Review PCORI filing for final tax returns for 2016 and discuss with A. Dimola (Payroll Manager) process for filing and preparing returns.	1.50	\$390.00/hr	\$585.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
08/08/2017	Neil Bivona	Follow up with DIP lenders on notice of borrowing. Process DIP Account transfers and wire payments ot SDP for payroll.	0.50	\$375.00/hr	\$187.50
08/10/2017	Neil Bivona	Review weekly invoices. Prepare disbursement detail worksheet, disbursement summary report and transfer summary report. Process DIP Account transfers and wire payments.	2.40	\$375.00/hr	\$900.00
08/10/2017	Robert Rosenfeld	Review and process weekly disbursements and update quickbooks for activity.	2.00	\$390.00/hr	\$780.00
08/10/2017	Robert Rosenfeld	Work on bank reconciliations for month of July and month end closing.	1.50	\$390.00/hr	\$585.00
08/11/2017	Neil Bivona	Review draft servicing extension agreement from Conduent re: Perkins loans.	0.50	\$375.00/hr	\$187.50
08/14/2017	Robert Rosenfeld	Process reimbursement of check issued by tenant deposited by mistake.	1.00	\$390.00/hr	\$390.00
08/15/2017	Neil Bivona	Review and roll-forward borrowing availability worksheet. Prepare notice of borrowing for weeks 38-39.	1.60	\$375.00/hr	\$600.00
08/15/2017	Neil Bivona	Correspondence w/ Sterling Risk re: potential claim related to damage to Racanelli electrical and HVAC systems.	0.30	\$375.00/hr	\$112.50
08/15/2017	Neil Bivona	Review correspondence and attachments from R. Mcleod re: reconciliation of borrowing availability worksheet to DIP variance reports.	0.50	\$375.00/hr	\$187.50
08/15/2017	Robert Rosenfeld	Process deposit from land sale adjacent to 8 Idle Hour sale and visit to Signature Bank to make deposit at Signature in Melville, NY.	1.00	\$390.00/hr	\$390.00
08/15/2017	Neil Bivona	Meet w/ W. Benka re: status of e-mail / network access from remote location, possible need to purchase replacement network switch/router and possible alternate paths to get service restored.	0.40	\$375.00/hr	\$150.00
08/16/2017	Neil Bivona	Review weekly variance spreadsheets and prepare DIP Compliance reports for weeks 34, 35 & 36.	2.30	\$375.00/hr	\$862.50
08/17/2017	Neil Bivona	Review weekly invoices & prepare disbursement detail worksheet. Prepare disbursement and transfer summary reports.	1.80	\$375.00/hr	\$675.00
08/17/2017	Neil Bivona	Correspondence and call w/ Sterling Risk / M. Fleisher re: carrier review / acceptance of coverage for potential claim related to Racanelli HVAC / Electrical system damage.	0.40	\$375.00/hr	\$150.00
08/17/2017	Neil Bivona	Meeting with staff re: closing timeline and go-forward plan re: transition of certain employees, relocation to Brookhaven, server/e-mail project status.	1.00	\$375.00/hr	\$375.00
08/17/2017	Robert Rosenfeld	Process funding, issue payments and update quickbooks for weekly disbursements.	1.50	\$390.00/hr	\$585.00
08/17/2017	Robert Rosenfeld	Review engagement letter provided by Baker Tilly related to form 990 preparation and make comments on agreement.	0.70	\$390.00/hr	\$273.00
08/18/2017	Neil Bivona	Meet with Tri-State moving. Coordinate and supervise move of final portion of library special collections and fines, etc. form various buildings and locations to Brookhaven Campus.	2.50	\$375.00/hr	\$937.50
08/18/2017	Robert Rosenfeld	Process payments for week ended 8/25/17 and travel to Signature Bank for Petty cash replenishment and update quickbooks for week.	1.50	\$390.00/hr	\$585.00
08/21/2017	Neil Bivona	Meet w/ D. Cook re: status of Racanelli HVAC damage evaluation & insurance claim.	0.50	\$375.00/hr	\$187.50
08/22/2017	Neil Bivona	Meet w/ staff re: closing, transition issues and move to Brookhaven campus.	1.00	\$375.00/hr	\$375.00
08/22/2017	Neil Bivona	Review insurance polies related to sold properties re: cancellation and pro-ration for premium refunds.	0.60	\$375.00/hr	\$225.00

RSR Consulting, LLC
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8/1/17 to 8/31/17

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
08/22/2017	Neil Bivona	Meet w/ D. Cook re: status of assessment / repairs of Racanelli HVAC system and security transition issues.	0.50	\$375.00/hr	\$187.50
08/23/2017	Neil Bivona	Meet w/ D. Cook re: post-closing items (Racanelli insurance claim, employee transition, utilities, etc.)	0.60	\$375.00/hr	\$225.00
08/23/2017	Neil Bivona	Meet w/ staff at Brookhaven location. Assess office space / move planned for Friday.	2.00	\$375.00/hr	\$750.00
08/23/2017	Robert Rosenfeld	Review emails related to post closing issues and respond to follow up questions.	1.50	\$390.00/hr	\$585.00
08/24/2017	Neil Bivona	Work with staff to ready Brookhaven offices for move. Review documents in Brookhaven file cabinets and desks for determination of retention or destruction.	4.00	\$375.00/hr	\$1,500.00
08/25/2017	Ilene Hellman	Research security monitoring options for the residences on the Oakdale Campus	1.30	\$125.00/hr	\$162.50
08/25/2017	Neil Bivona	Organize & supervise staff / move of admin offices to Brookhaven Nat Center Bldg. B.	5.00	\$375.00/hr	\$1,875.00
08/28/2017	Neil Bivona	Unpack / set up admin offices in Brookhaven Bldg. B.	3.00	\$375.00/hr	\$1,125.00
08/29/2017	Neil Bivona	Roll forward borrowing availability worksheet & prepare notice of borrowing for DIP weeks 40-42.	2.00	\$375.00/hr	\$750.00
08/29/2017	Neil Bivona	Update of week 37 disbursement file & correspondence w/ R. McLeod re: the same & weekly compliance reports.	1.00	\$375.00/hr	\$375.00
08/30/2017	Neil Bivona	Various correspondence w/ J. McDonald & E. Fernandez at Sterling risk re: insurance renewals. Review auto & workers comp renewal policies and payment terms.	2.00	\$375.00/hr	\$750.00
08/30/2017	Neil Bivona	Review of payroll reports for current period & discuss w/ A. Dimola re: transitioned employees.	0.50	\$375.00/hr	\$187.50
08/30/2017	Neil Bivona	Discussion w. R. Rosenfeld re: transition of business operations & staff to Brookhaven campus.	0.50	\$375.00/hr	\$187.50
08/30/2017	Robert Rosenfeld	Update quickbooks and accounting for Debtor.	2.00	\$390.00/hr	\$780.00
08/30/2017	Robert Rosenfeld	Discussion with N. Bivona regarding status of winddown and transition of Oakdale Campus.	0.50	\$390.00/hr	\$195.00
08/30/2017	Robert Rosenfeld	Discussion with staff relating to status of accounting and IT issues and transition move to Brookhaven campus.	1.00	\$390.00/hr	\$390.00
08/31/2017	Neil Bivona	Review weekly invoices & prepare disbursement detail worksheet. Prepare transfer and disbursement summary reports.	2.20	\$375.00/hr	\$825.00
08/31/2017	Robert Rosenfeld	Work on accounting and disbursements for week and update accounting in quickbooks.	2.00	\$390.00/hr	\$780.00
Totals For Business Operations			73.40		\$27,569.00
Cash Monitoring					
08/14/2017	Robert McLeod	Update budget model for revised Weeks 34-42 budget amounts. Prepare Weeks 34, 35, and 36 cash actual vs. budget compliance reports; circulate amongst RST team for review.	3.60	\$335.00/hr	\$1,206.00
08/15/2017	Robert McLeod	Cross-check DIP funding per budget-actual tracking model to weekly funding tracker; update files accordingly; update weeks 35 and 36 compliance reports and circulate amongst RSR team for review.	1.00	\$335.00/hr	\$335.00
08/28/2017	Robert McLeod	Prepare week 37 DIP budget compliance report / disbursements categorization.	1.10	\$335.00/hr	\$368.50
Totals For Cash Monitoring			5.70		\$1,909.50
Claims Investigation					
08/03/2017	Neil Bivona	Call w M. Hablenko re: completion of analysis of Cigna & Healthplex claims.	0.50	\$375.00/hr	\$187.50

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Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
08/09/2017	Neil Bivona	Review of analysis of Helathplex employee dental/vision claims analysis by M. Hablenko. Forward to S. Southard for review and comment.	1.30	\$375.00/hr	\$487.50
08/14/2017	Neil Bivona	Initial preliminary review of employee unpaid medical claim analysis prepared by Jzanus / M. Hablenko.	0.50	\$375.00/hr	\$187.50
08/22/2017	Neil Bivona	Meet w/ A. Dimola re: B. Scott inquiry on adjuncts, coaches and instructors.	0.50	\$375.00/hr	\$187.50
Totals For Claims Investigation			2.80		\$1,050.00
Court Hearings					
08/28/2017	Robert Rosenfeld	Call with S. Southard and N. Bivona to discuss prep for hearing.	0.50	\$390.00/hr	\$195.00
08/28/2017	Robert Rosenfeld	Attend Court hearing regarding WARN complaint; Perkins Loan assignment and status of case.	1.50	\$390.00/hr	\$585.00
08/28/2017	Neil Bivona	Attend Court hearing including pre and post meetings w/ S. Southard, R. Friedman & R. Rosenfeld.	1.50	\$375.00/hr	\$562.50
Totals For Court Hearings			3.50		\$1,342.50
Document Review					
08/17/2017	Neil Bivona	Review revised Transition Agreement & provide comments to S. Southard.	0.50	\$375.00/hr	\$187.50
Totals For Document Review			0.50		\$187.50
Dowling-Residential Ops					
08/04/2017	Neil Bivona	Review draft complaint re: Stewart / 87 Central unpaid rent. Correspondence w/ F. Radian re: the same.	0.50	\$375.00/hr	\$187.50
08/07/2017	Neil Bivona	Cal w/ J. Sturchio re: status of residential properties for sale. Research flood insurance policy information re: transferability of policy on 87 Central. Prepare correspondence re: 87 Central & send to J. Sturchio.	0.70	\$375.00/hr	\$262.50
08/11/2017	Neil Bivona	Call and correspondence w/ F. Radman re: Cody / 39 Chateau May rent check.	0.30	\$375.00/hr	\$112.50
08/14/2017	Neil Bivona	Various calls and correspondence w/ F. Radman and R> Rosenfeld re: refund of Cody rent overpayment.	0.70	\$375.00/hr	\$262.50
08/22/2017	Neil Bivona	Tour 48 Van Bomel & meet w/ 24/7 cleaning crew to discuss scheduling of 48, 39 Chateau, 47 Chateau and 135 Idle Hour cleanouts.	1.10	\$375.00/hr	\$412.50
08/29/2017	Neil Bivona	Various calls and correspondence with F. Radman, R. Rosenfeld, R. Bertucci and A. Stoloff re: settlement of past due rent for Stewart / 87 Central.	1.50	\$375.00/hr	\$562.50
08/29/2017	Neil Bivona	Review updated information from I. Helman re: security system options for Oakdale residences.	0.50	\$375.00/hr	\$187.50
08/30/2017	Neil Bivona	Meet w/ A. Grimball re: security shifts at Oakdale for residential properties.	1.00	\$375.00/hr	\$375.00
Totals For Dowling-Residential Ops			6.30		\$2,362.50
Dowling-Residential Sales					
08/01/2017	Neil Bivona	Check out 39 Chateau Drive w/ D. Cook to make sure tenant has vacated and assess condition of house, necessary cleaning and repairs for listing.	1.00	\$375.00/hr	\$375.00
08/14/2017	Neil Bivona	Call w/ D. Niknamfard & D. cook re: status of pending residential sales / contracts.	0.50	\$375.00/hr	\$187.50
08/14/2017	Neil Bivona	Correspondence w/ J Sturchio re: interested party for residences & stats at 52/56 Van Bomel.	0.30	\$375.00/hr	\$112.50
08/23/2017	Neil Bivona	Various correspondence w/ J. Sturchio. Prepare schedule of remaining properties current status.	0.80	\$375.00/hr	\$300.00
08/27/2017	Robert Rosenfeld	Review contracts of sale for three properties- 87 Central, 52 Van Bomel, and 275 Connetquot for execution of contracts.	1.50	\$390.00/hr	\$585.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
08/29/2017	Neil Bivona	Call & correspondence w/ J. Sturchio re: 64Van Bomel listing. Correspondence w/ R. Friedman re: UCC consent to proposed listing price. Call w/ D. Cook & D. Hegarty re: removal of remaining file cabinets in garage area.	1.00	\$375.00/hr	\$375.00
08/29/2017	Robert Rosenfeld	Review contracts to execute for residential properties in Oakdale and follow up with questions for Garfunkel Wild.	1.00	\$390.00/hr	\$390.00
08/30/2017	Neil Bivona	Various correspondence w/ J Sturchio re: 44 Van Bomel , 48 Van Bomel, & 39 Chateau.	0.60	\$375.00/hr	\$225.00
08/30/2017	Robert Rosenfeld	Discussions with J. Sturchio and N. Bivona and analysis of remaining residential houses and evaluate market price to list houses. Correspond with Committee counsel for list price on houses.	2.50	\$390.00/hr	\$975.00
08/30/2017	Robert Rosenfeld	Discuss with Garfunkel Wild regarding contract on 52 Van Bomel; execute contracts for sale; attend to notarization of signature for 275 Connetquot contract; and send overnight contracts to GW for 275 Connetquot closing.	1.50	\$390.00/hr	\$585.00
08/31/2017	Robert Rosenfeld	Discussions with J. Sturchio and further analysis of residential sales in Oakdale.	1.50	\$390.00/hr	\$585.00
Totals For Dowling-Residential Sales			12.20		\$4,695.00
Financial Advisory					
08/09/2017	Neil Bivona	Continue work on recovery model re: inclusion of post-petition interest calculation mechanisms and additional notes re: reserves and DIP interest.	1.20	\$375.00/hr	\$450.00
Totals For Financial Advisory			1.20		\$450.00
Financial Analysis					
08/01/2017	Robert McLeod	Call amongst RSR team to review preliminary recovery analysis model.	1.60	\$335.00/hr	\$536.00
08/01/2017	Neil Bivona	Review first draft of recovery waterfall analysis prepared by R. Mcleod; Call w/ R. Mcleod and R. Rosenfeld to walk through creditor settlement termsheet & waterfall model.	2.00	\$375.00/hr	\$750.00
08/03/2017	Robert McLeod	Continue work on preliminary recovery analysis model.	1.60	\$335.00/hr	\$536.00
08/04/2017	Robert McLeod	Continue work on preliminary recovery analysis model.	1.40	\$335.00/hr	\$469.00
08/04/2017	Neil Bivona	Analyze and summarize secured creditor balances and collateral proceeds for UCC (OPP).	2.00	\$375.00/hr	\$750.00
08/07/2017	Robert McLeod	Call amongst RSR team to review final draft of preliminary recovery analysis model for use at creditor meeting on 8/8/17.	0.70	\$335.00/hr	\$234.50
08/07/2017	Robert McLeod	Complete updated draft of preliminary recovery analysis model - Scenario 1 - and circulate amongst RSR team for review.	2.40	\$335.00/hr	\$804.00
08/07/2017	Robert McLeod	Call amongst RSR team to review latest version of preliminary recovery analysis model.	0.80	\$335.00/hr	\$268.00
08/07/2017	Robert McLeod	Revise preliminary recovery analysis model based on RSR team discussions and recirculate.	1.90	\$335.00/hr	\$636.50
08/07/2017	Neil Bivona	Review revised recovery analysis model & note comments. Call w/ R. Mcleod and R. Rosenfeld to discuss.	2.20	\$375.00/hr	\$825.00
08/07/2017	Neil Bivona	Prepare high level analysis of ACA balances due and expected proceeds / shortfall after Oakdale sale as requested by R. Friedman. Prepare correspondence to R. Friedman re: the same.	1.00	\$375.00/hr	\$375.00
08/08/2017	Robert McLeod	Call amongst RSR team to discuss changes to recovery model. Revise model for multiple scenario formulas (IF statements).	1.80	\$335.00/hr	\$603.00
08/08/2017	Neil Bivona	Further review of recovery model. Call w/ R. Mcleod re: need to build in conditional tests to calculations.	1.50	\$375.00/hr	\$562.50
08/09/2017	Robert McLeod	Revise recovery model for post-petition interest, scenarios and additional formula updates.	2.40	\$335.00/hr	\$804.00

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Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
08/10/2017	Robert McLeod	Recovery model review call - counsel and RSR team.	0.80	\$335.00/hr	\$268.00
08/10/2017	Robert McLeod	Update recovery model based on comments from review call with counsel.	0.80	\$335.00/hr	\$268.00
08/10/2017	Robert McLeod	Update recovery model to include additional estimated post-petition interest amounts.	0.30	\$335.00/hr	\$100.50
08/10/2017	Neil Bivona	Review information from UMB re: reserves held as Bond Trustee for 2002 and 2015 Bonds and DIP interest calculations. Discuss the same w/ R. Rosenfeld. Follow up re: 8th distribution notice.	1.30	\$375.00/hr	\$487.50
08/10/2017	Neil Bivona	Follow-up call w/ R. McLeod re: final changes to recovery model before circulating to creditors for review. Review final changes and draft cover e-mail to creditors for distribution of draft model.	1.10	\$375.00/hr	\$412.50
08/15/2017	Robert McLeod	Call with secured lender to review recovery model.	0.90	\$335.00/hr	\$301.50
08/15/2017	Robert Rosenfeld	Review draft medical and dental claims analysis relating to pre petition unpaid claims.	0.50	\$390.00/hr	\$195.00
08/22/2017	Neil Bivona	Begin working on DIP budget extension from Sept 15 through expected end of case.	1.50	\$375.00/hr	\$562.50
08/22/2017	Neil Bivona	Review draft recovery model re: change in timing / sequence of sales of different classes of collateral & additional edits to be made based upon review call w/ ACA.	0.80	\$375.00/hr	\$300.00
08/23/2017	Robert McLeod	Update recovery model for reserve deposits and final amounts for Oakdale sale.	0.80	\$335.00/hr	\$268.00
08/23/2017	Neil Bivona	Call w/ R. McLeod re: edits to the Recovery model.	0.70	\$375.00/hr	\$262.50
08/23/2017	Neil Bivona	Call w/ L. Roberson at UMB re: 2002 / 2015 bond reserves and treatment in recovery model.	0.30	\$375.00/hr	\$112.50
08/23/2017	Neil Bivona	Continue work on DIP budget extension (weeks 43-70).	1.80	\$375.00/hr	\$675.00
08/23/2017	Robert McLeod	Call amongst RSR team to discuss updates to recovery model based on new information.	0.70	\$335.00/hr	\$234.50
08/24/2017	Neil Bivona	Analysis of Oakdale sale proceeds and required reserves / funds available to distribute. Calls & correspondence w/ S. Southard, R. Friedman and R. Rosenfeld re: the same.	2.00	\$375.00/hr	\$750.00
Totals For Financial Analysis			37.60		\$13,351.50
Litigation Matters					
08/24/2017	Ilene Hellman	Spoke with Anne Dimola re WARN Complaint	0.20	\$125.00/hr	\$25.00
Totals For Litigation Matters			0.20		\$25.00
Meetings with Creditors and/or Representatives					
08/08/2017	Robert Rosenfeld	Meeting with ACA, Oppenheimer, UCC and representatives and Debtor's advisors relating to divestiture of Brookhaven property.	5.50	\$390.00/hr	\$2,145.00
08/15/2017	Neil Bivona	Call w/ B. Faustini and R. McLeod to review draft recovery analysis model. Follow-up review and notes re: ACA comments.	1.00	\$375.00/hr	\$375.00
08/15/2017	Neil Bivona	Call w/ B. Faustini re: review of notice of borrowing related to TLA and TL D.	0.40	\$375.00/hr	\$150.00
Totals For Meetings with Creditors and/or Representatives			6.90		\$2,670.00
Meetings with Debtor and Representatives					
08/04/2017	Neil Bivona	Status update call w/ S. Southard on a a number of issues.	0.60	\$375.00/hr	\$225.00
08/10/2017	Neil Bivona	Call w/ S. Southard, J. Corneau & R. McLeod re: walk-through of recovery model.	0.70	\$375.00/hr	\$262.50
08/10/2017	Neil Bivona	Call w/ R. Rosenfeld & S. Southard re: A&G/MH and CBRE coordination agreement and marketing plan and report on R. Rosenfeld call re: the same w/ R. Bertucci and M. Sato.	0.50	\$375.00/hr	\$187.50
08/14/2017	Neil Bivona	Status update call w/ S. Southard & R. Rosenfeld.	0.50	\$375.00/hr	\$187.50
08/24/2017	Neil Bivona	Status update call w/ S. Southard.	0.50	\$375.00/hr	\$187.50
08/28/2017	Neil Bivona	Pre-hearing update call w. S. Southard & R. Rosenfeld.	0.50	\$375.00/hr	\$187.50

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Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Totals For Meetings with Debtor and Representatives			3.30		\$1,237.50
Oakdale-Residential					
08/02/2017	Robert Rosenfeld	Discussions with J. Sturcchio regarding status of remaining residential properties for sale and review correspondence from Oppenheimer and DE.	0.80	\$390.00/hr	\$312.00
08/03/2017	Robert Rosenfeld	Review contract for 8 Idle Hour; execute documents and visit to UPS for notary and overnight shipping to M. White for closing.	1.00	\$390.00/hr	\$390.00
08/28/2017	Robert Rosenfeld	Review correspondence and discuss with DE and Oppenheimer status of residential properties in Oakdale.	1.00	\$390.00/hr	\$390.00
Totals For Oakdale-Residential			2.80		\$1,092.00
Other					
08/29/2017	Ilene Hellman	Research security options for residential homes on Oakdale Campus	0.80	\$125.00/hr	\$100.00
08/29/2017	Ilene Hellman	Research security options for residential homes on Oakdale Campus	0.90	\$125.00/hr	\$112.50
08/29/2017	Ilene Hellman	Research security options for residential homes on Oakdale Campus	0.50	\$125.00/hr	\$62.50
08/31/2017	Ilene Hellman	Research security options for residential homes on Oakdale Campus	0.50	\$125.00/hr	\$62.50
Totals For Other			2.70		\$337.50
Reporting					
08/01/2017	Neil Bivona	Review weekly DIP Variance analysis. Prepare weekly DIP Compliance report for week 33 ended 7-14-17.	1.00	\$375.00/hr	\$375.00
08/14/2017	Neil Bivona	Review of July MOR.	0.50	\$375.00/hr	\$187.50
Totals For Reporting			1.50		\$562.50
Retention					
08/02/2017	Robert Rosenfeld	Prepare supplemental declaration relating to RSR retention for Debtor.	1.00	\$390.00/hr	\$390.00
Totals For Retention			1.00		\$390.00
Tax compliance					
08/16/2017	Robert Rosenfeld	Work on final return for health insurance plan - form 720.	1.20	\$390.00/hr	\$468.00
Totals For Tax compliance			1.20		\$468.00
UST Reporting					
08/07/2017	Robert Rosenfeld	Work on MOR for July 2017 and work on month end closing of books.	2.50	\$390.00/hr	\$975.00
08/10/2017	Robert Rosenfeld	Work on MOR for July for subsequent revisions and update quickbooks for July activity.	2.00	\$390.00/hr	\$780.00
08/11/2017	Robert Rosenfeld	Make further revisions to July MOR .	1.50	\$390.00/hr	\$585.00
08/14/2017	Robert Rosenfeld	Work on revisions to July MOR	1.50	\$390.00/hr	\$585.00
08/28/2017	Robert Rosenfeld	Review 2015.3 reports for PAIH for third interim reports and make revisions thereto. Review and format 75 reports for filing.	6.50	\$390.00/hr	\$2,535.00
Totals For UST Reporting			14.00		\$5,460.00
Grand Total			299.40		\$111,835.50

RSR Consulting, LLC
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Detailed Expense Report
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Exhibit D

Expense Date	User	Description	Cost
Accounting-software			
08/11/2017	Robert Rosenfeld	Quickbooks monthly charge for Dowling	\$6.00
Totals Billable Amounts for Accounting-software			\$6.00
Office Supplies			
08/03/2017	Robert Rosenfeld	Notary fee for 8 Idle Hour closing	\$4.00
08/09/2017	Robert Rosenfeld	Notary fees for Town of Islip notices regarding vacant houses at Oakdale.	\$4.00
08/31/2017	Robert Rosenfeld	Office supplies for RSR related to computer connection at Brookhaven campus.	\$43.97
Totals Billable Amounts for Office Supplies			\$51.97
Postage & Shipping			
08/03/2017	Robert Rosenfeld	UPS overnight for 8 Idle Hour closing	\$25.61
08/31/2017	Robert Rosenfeld	Overnight shipping to Garfunkel Wild for 275 Connetquot closing documents.	\$29.87
Totals Billable Amounts for Postage & Shipping			\$55.48
Grand Total			\$113.45